

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re:

ARLENE Y. BLAIR & ERROL E. BLAIR,
Debtors.

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Chapter 13

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Case No. 17-11900 (CGM)
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DECLARATION OF DOUGLAS DALM

DOUGLAS DALM, pursuant to 28 U.S.C. § 1746, hereby declares as follows:

1. I submit this declaration in support of the motion by the United States of America, on behalf of the Internal Revenue Service ("IRS"), to dismiss or convert the above-captioned bankruptcy, and in support of the objection to confirmation of the Plan.

2. I am employed as a Bankruptcy Specialist in Group 6 of the Insolvency Unit in the District Director's Office of the IRS, located in New York City. I am the IRS Bankruptcy Specialist assigned to the above-captioned case. I have been assigned responsibility for overseeing the files of this case and have access to the IRS's records concerning the tax returns of Arlene Blair and Errol Blair ("Debtors"). I base this declaration on my personal knowledge and on information contained in the IRS's files relating to the Debtors.

3. The IRS's records show that, to date, Debtors have failed to file a federal income tax return for tax years 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015, and 2016.

4. The deadlines for the tax returns, including any extensions, have passed.

5. Attached hereto as Exhibit A is a true and correct copy of the IRS's Proof of Claim in this matter, filed on or about August 4, 2017.

6. The amount claimed in the IRS's August 4, 2017 Proof of Claim for priority claims for tax years 2014 through 2016 is an estimate and will need to be updated once Debtors have filed federal tax return for these tax years. The amount of the unsecured general claims is also an estimate due to Debtors' failure to file tax returns for 2011, 2012, and 2013.

* * *

I declare under penalty of perjury that the foregoing is true and correct.

Dated: New York, New York
25th October, 2017



DOUGLAS DALM